

Grants and SEFA

Auditors'
Fall Conference
October 2012

A	B	C	D	E	F	G
1	SAMPLE COUNTY					
2	SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS					
3	For the Year Ended December 31, 2011					
4						
5						
6						
7						
8	Federal Grantor Agency		Federal	Pass-Through	Total	
9	Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	CFDA	Entity (or Other)	Federal Awards	
10			Number	Identifying	Expended	
11				Number	12-31-11	
12	Department of Agriculture					
13	Child Nutrition Cluster					
14	Summer Food Service Program for Children	Indiana Department of Education	10.559	CNP-SF-75305	\$ 18,340	
15	Summer Food Service Program for Children					
16	Total - Child Nutrition Cluster				18,340	
17						
18	Specialty Crop Block Grant	Indiana Department of Education	10.169	12-25-B-0846	1,000	
19						
20	Total - Department of Agriculture				19,340	
21						
22	Department of Housing and Urban Development					
23	CDBG - Entitlement Grants Cluster					
24	Community Development Block Grants/Entitlement Grants	Direct grant				
25	CDBG		14.218	B-09-MC-180013	612,760	
26	CDBG		14.218	B-10-MC-180013	1,891	
27						
28	Total - Community Development Block Grants/Entitlement Grants				614,651	
29						
30	Total - CDBG - Entitlement Grants Cluster				614,651	
31						
32	CDBG - State-Administered CDBG Cluster					
33	Community Development Block Grants/State's Program and Non-	Indiana Office of Community and Rural Development				
34	Salvation Army Grant		14.228	DR1B-09-006	207,194	
35						
36	Total - CDBG - State-Administered CDBG Cluster				207,194	
37						
38	Housing Counseling Assistance Program	Direct grant				
39	Housing Counseling		14.169	HC10-0421-137	34,267	
40						
41	Shelter Plus Care	Direct grant				
42	Shelter Plus Care		14.238	IN0048C5H020802	19,664	
43						

Grant Schedule SEFA Schedule

- Annual Report
 - Grant Schedule information inputted here
 - Due March 1
- Federal Report
 - SEFA or Schedule of Expenditures of Federal Awards
 - Created with macro from grant schedule
 - Part of audited financial statements

Grant Summary

- Local Project Name
- Award #
- Award Name

Grant Summary Continued

- Award Method/Grant Type
 - Advanced
 - Reimbursement
 - Other
 - Noncash
 - Loan
 - Income
 - insurance

Grant Summary Continued

- Fund Name/Number
- Initiating Office/Department
- Contact Person Name
- Contact Person Phone
- Contact Person E-Mail

Grant Summary Continued

- Pass-Through Agency
- Contact Name
- Contact Phone
- Contact E-Mail

Grant Summary Continued

- Federal Grant? Yes or No
- Federal Project/Program Title
- CFDA#
- Passed to Subrecipients
 - If yes, subrecipient agency name
 - Amount passed through
- Notes

Advance vs. Reimbursement

- Advanced grant = grant money is received before disbursements are made related to the grant activity
- Reimbursement grant = disbursement made with local funds then reimbursed with federal funds

SEFA Schedule

- For advance grants
 - Expenditures on SEFA = disbursements
- For reimbursement grants
 - Expenditures on SEFA = receipts

Annual Report Grant Schedule

- Disbursements = federal funds disbursed for the period being reported
 - Matching funds not included
- Receipts = federal funds received for the period being reported
 - Matching funds not included

Title IV-D

- Direct
- Indirect
- Incentives
- Private collection agency fees

IV-D Direct and Indirect Costs

- Reimbursements to
 - Clerks
 - Courts
 - Prosecutors
- 100 % federal dollars
- Except prosecutors
 - (C)=66% federal 34% state
 - (F)=100% federal

NOTIFICATION OF ACH PAYMENTS				
PAYMENT HANDLING	VENDOR	BUSINESS UNIT		
PAYMENT R				
AS	0000063898	00502-Department of Child Services		
004866928				
INVOICE #	P.O #	INVC. DATE	GROSS	DISCOUNT
DCS1211 EXC98 578688		12/06/2011	\$ 9,849.42	\$ 0.00
Payment Message : Pros, Clk, and Ct Monthly IV-D Reimbursement - County General				

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

FOR INDIRECT COSTS

TO: County Auditor

County: Allen

Please deposit to your County General Fund.

Reimbursement for:

Earned Indirect Costs - Title IV-D Program

Period: Month:	04/10	Amount:	28,950.79
Period: Month:	05/10	Amount:	28,950.79
Period: Month:	06/10	Amount:	28,950.79

Grand Total: 86,852.37

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

Department of Health & Human Services
Office of Child Support Enforcement
CFDA 93.563
1204IN4005
Regular FFP Reimbursement

FOR PROSECUTORS, CLERKS, COURTS

PERIOD:	MONTH OF OCTOBER 2011	DATE OF NOTICE:	12/22/2011
	ALLEN COUNTY AUDITOR	COUNTY NO.	02
	ROOM 102	DEPOSIT TO:	
	1 E MAIN ST		
	FORT WAYNE, IN 46802-1887	FUND:	COUNTY GENERAL
REIMBURSEMENT FOR:	MONTH:	COUNTY	AMOUNT:
CIRCUIT COURT CLERK'S EXPENDITURES - CHILD SUPPORT PROGRAM	10/11	2 Allen	\$17,237.94 *
CIRCUIT COURT COST EXPENDITURES - CHILD SUPPORT PROGRAM	10/11	2 Allen	\$15,851.32
COUNTY PROSECUTOR'S EXPENDITURES - CHILD SUPPORT PROGRAM (P)	10/11	2 Allen	\$109,087.32 **

TOTAL AMOUNT: \$142,176.58

DIRECT DEPOSIT

* \$2,345.07 of this amount is for wages and fringes for an employee who was not previously reported from April-September 2011

** \$12,462.79 of this amount is reimbursement of an expense, which was funded from the following account: Prosecutor's IDP: Fund (743)

Please deposit in the above referenced account.

DCS Finance Internal Payment Codes:

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

CFDA 93.563
1104IN4004


FOR PROSECUTORS, CLERKS, COURTS

PERIOD: MONTH OF FEBRUARY 2011 DATE OF NOTICE: 5/6/2011

ALLEN COUNTY AUDITOR
ROOM 102
1 E MAIN ST
FORT WAYNE, IN 46802-1887

COUNTY NO. 02
DEPOSIT TO:
FUND: COUNTY GENERAL

REIMBURSEMENT FOR:	MONTH:	COUNTY	AMOUNT:
COUNTY PROSECUTOR'S EXPENDITURES - CHILD SUPPORT PROGRAM (C)	02/11	2 Allen	\$996.68
	TOTAL AMOUNT:		\$996.68
	DIRECT DEPOSIT		



Incentive Funds

- Prosecutor IV-D Incentive – Prior to Oct '99
- Clerk IV-D Incentive – Prior to Oct '99
- Title IV-D ARRA
- ARRA Prosecutor IV-D Incentive
- ARRA Clerk IV-D Incentive
- Title IV-D Incentive
- Prosecutor IV-D Incentive – Post Oct '99
- Clerk IV-D Incentive – Post Oct '99

Incentive Funds Continued

- These are all treated as reimbursement
 - Prosecutor IV-D Incentive – Prior to Oct '99
 - Clerk IV-D Incentive – Prior to Oct '99
 - Title IV-D ARRA
 - ARRA Prosecutor IV-D Incentive
 - ARRA Clerk IV-D Incentive

Incentive Funds Continued

- These are all treated as advances
 - Title IV-D Incentive
 - Prosecutor IV-D Incentive – Post Oct '99
 - Clerk IV-D Incentive – Post Oct '99

PCA

- PCA=Private Collection Agencies
- PCA submits directly to DCS
- DCS disburses collection shares to county
- County
 - Disburses collection agency share to collection agency
 - Retains prosecutors share
 - 66% federal program income
 - This is NOT included on grant schedule